

RESOLUTION # 2021-98

**A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY
OF SURPRISE, ARIZONA ADOPTING THE BUDGET
AMENDMENT POLICIES AND PROCEDURES.**

WHEREAS, the City's required budget amendment authorization levels were adopted by Resolution #2020-52 on May 19, 2020; and

WHEREAS, the Finance Department wishes to amend the budget amendment authorization levels to facilitate the payment of contractual healthcare services.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Council of the City of Surprise, Arizona, as follows.

Section 1. The Budget Amendment Policies and Procedures for the City of Surprise, Arizona is hereby amended as set forth in *Exhibit A* attached hereto and incorporated by reference herein is adopted.

Section 2. The Finance Director is hereby authorized and directed to take the appropriate steps to disseminate the Budget Amendment Policies and Procedures as necessary.

APPROVED AND ADOPTED this 21 day of Sept., 2021.



Skip Hall, Mayor

Attest:

Approved as to form:

 For

Sherry Aguilar, City Clerk



Robert Wingo, City Attorney

EXHIBIT A

BUDGET AMENDMENT POLICIES AND PROCEDURES

A. Purpose

The following policy and procedures are established to implement a consistent and efficient process by which the adopted city budget may be amended.

B. Policy

Throughout the course of the fiscal year, amendments to the budget are necessary to address new issues, increased prices, and changes in scope of existing projects. This policy applies to all budget amendments initiated by the Mayor and City Council, the City Manager's Office, and/or departments. The Finance Department shall finalize budget amendments following appropriate authorization per the schedule in Section D of this document and in accordance with the City's Comprehensive Financial Management Policies.

Adopted Level of Budgetary Control

The budget is appropriated by department within each fund. The Capital Improvement Plan (CIP) is appropriated by project.

C. Procedure

1. The requesting department shall prepare and submit to the Finance Department:
 - a. The draft Budget Amendment Resolution (if Council approval is required), and
 - b. A budget amendment journal with attached Budget Amendment Request form within the financial management system that has been approved by the Department Director or his/her designee.

The Finance Department budget point of contact shall review the request for availability of budget to be amended, appropriate authorization level, accuracy, and general reasonableness. The budget point of contact shall communicate any questions or comments to the department and recommend revisions as necessary. The budget point of contact shall then advance the budget amendment journal within the financial management system to the Assistant Finance Director if approved. If applicable, the draft Budget Amendment Resolution will be updated by the budget point of contact and returned to the department to initiate a Request for Legal Services and City Council agenda item.

2. The Assistant Finance Director or his/her designee shall review and approve the budget amendment journal. The journal shall then be advanced for the next approval as appropriate.
 - a. Amendments requiring Finance Director approval shall be reviewed and approved within the financial management system.
 - b. Amendments requiring City Manager approval shall be reviewed and approved within the financial management system.
 - c. Amendments requiring City Council approval shall be held within the financial management system by the Finance Department until City Council action is complete, if approved by City Council, then the Assistant Finance Director or his/her designee will approve.
 3. The Assistant Finance Director or his/her designee will post budget amendments in the financial management system, following appropriate authorization per the schedule in Section D of this document.
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APPENDIX

Budget Amendment Policies and Procedures



D. Authorization Levels:

Type of Amendment	Category	Sub-Category	Authorization
Between Funds	All	All	City Council Resolution
Between Departments	All	All	City Council Resolution
Grants	Revenue Expense	Establishment/revision of a grant budget	City Council Resolution
Personnel	Full-time, part-time, overtime personnel	Between divisions	Department Director
	Part-time or overtime personnel	To/from any other category	City Manager
	Full-time Personnel	To/from part-time	City Manager
		From any other category	City Manager
		To any other category	City Council
		Any change in FTE count or count of FT positions	City Council Resolution
Commodities/Supplies/ Contractual Services/Non-CIP Capital	Within a Department	Between divisions or within a division	Department Director
Capital	Major CIP (including change in total amount and/or change in scope)	All	City Council Resolution
Contingency	All	All	City Council Resolution
Targeted Savings	All	All	Finance Director*
Carryforward	All	All	Finance Director*
Development Agreements and Debt Service Obligations	All	All	Finance Director*
Healthcare, Workers' Compensation, & Insurance Claim Obligations	All	All	Finance Director*
Emergency Reserve	All	All	City Manager*

*The level of authorization for these types of amendments is based on the need to immediately restrict or allow expenses or reimbursements. The authorized approver shall provide a summary report to the City Council on the movement of these funds who will then take action on the necessary budget amendments by Resolution.

E. Relationship to Previously Established Policy

No qualifying statement, previously established rules or procedures shall be used to negate the spirit or intent of this statement of policy.